

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, *et al.*,

No. C-12-0438 EMC

Petitioners,

v.

**ORDER GRANTING PETITION TO
ENFORCE INTERNAL REVENUE
SERVICE SUMMONS**

JASON ESTAVILLO,

Respondent.

(Docket No. 1)

The Court held a hearing on the petition to enforce the Internal Revenue Service summons on April 27, 2012. Having considered the papers submitted and the oral argument presented at the hearing, the Court hereby **GRANTS** the petition. Petitioners seek only “testimony and documents that disclose the method ROY A. LEWIS used to pay Respondent JASON ESTAVILLO for Respondent’s legal services.” Pet. ¶ 15. Such information is not protected by the attorney-client privilege. *See United States v. Blackman*, 72 F.3d 1418, 1423 (9th Cir. 1995) (stating that the federal common law of privilege applies and that, under the federal common law of privilege, “client identity and the nature of the fee arrangement between attorney and client are not protected from disclosure by the attorney-client privilege”); *Tornay v. United States*, 840 F.2d 1242, 1426 (9th Cir. 1988) (in a case in which the IRS asked an attorney for records of financial transactions with his clients, noting that “fee information

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1 generally is not privileged” and that “[p]ayment of fees is incidental to the attorney-client relationship,
2 and does not usually involve disclosure of confidential communications arising from the professional
3 relationship”).

4 The Clerk of the Court is instructed to enter judgment in accordance with this order and close
5 the file in the case.

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7 IT IS SO ORDERED.

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9 Dated: April 30, 2012

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12 EDWARD M. CHEN
13 United States District Judge
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